

Vouchers for Reproductive Health Services Project



Vouchers for Reproductive Health Services Project (“VMA”)

Address: PO Box 585

40 F, Corner Street 167 & 426, Sangkat Toul Tom Pong II, Khan Chamkar Morn,
Phnom Penh, Cambodia

Phone: 855 – (0) 23 6699900, Mobile: 855 – (0) 77 459 233

Standard Operating Procedures (“SOP”)

TITLE: VOUCHER MANAGEMENT PROCESS

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Document owners:

Marcel Reyners,
Sieng Rithy
Long Leng

Team Leader (“TL”)
Deputy Team Leader (“DTL”)
Project Administrator (“PAD”)

Authorisation:

Document Owner:	Marcel Reyners	Signature: _____	Date: _____
	Sieng Rithy	Signature: _____	Date: _____
	Long Leng	Signature: _____	Date: _____

Content

1. Objectives
2. Scope
3. Delegation of Authority
4. Policy
5. Pre requisite
6. Procedures
7. Revision History
8. Annexes

Use only current electronic version of SOPs for reference purposes.

In hard copy, this version is only valid on the day of printing.

Wet ink signed originals are valid unless superseded by an updated version.

1. OBJECTIVES

Propose: This SOP explains the detailed procedures for the Vouchers for Reproductive Health Services Project management, funded by KfW and managed by a consortium with EPOS as the lead organization and Oxford Project Management, PricewaterhouseCoopers and Action for Health as subcontractors. These procedures are related to the voucher distribution and claim processes. The objectives of this SOP are to ensure:

- There are adequate controls over voucher requisitions and printing, including voucher inventory management
- All vouchers provided to the distribution chain are completely and accurately accounted for. All claims are valid and supported by valid coupons, the claims are properly checked for accuracy and completeness, and that they are only for eligible/valid beneficiaries, and that these beneficiaries are updated in the database.
- Voucher Promoters (VPs) are paid of the correct amount of incentive
- Only approved services are paid
- Only approved adjustments are posted

2. SCOPE

This SOP is applicable to all administration/accounts staff, voucher promoters, voucher service providers and the management of the Vouchers for Reproductive Health Services project. This SOP is only applicable for the voucher management and its claim processes but not other claim processes such as advance, petty cash reimbursement etc. The SOP covers:

- Printing and storing of vouchers
- Counselling and distributing voucher
- Claim processing for voucher service providers
- Spot checks (on both claims above)
- Month end procedures and reporting

3. DELEGATION OF AUTHORITY

The voucher management capacity is delegated to AFH's management in maintaining the smooth process of voucher printing, distribution and use. The management of AFH is also responsible for contracting voucher promoters and service providers and making payments of amount claimed. AFH is also responsible for proper record keeping and reporting of the money spent.

4. POLICY

This SOP is designed by the VMA. Any amendment will require consent of both parties.

5. PRE-REQUISITE

This SOP is designed for the voucher management based on the below pre-requisite:

- Eligibility of project beneficiaries and voucher service providers have already been defined and identified;
- Benefits and associated prices are set and agreed by donors
- Vouchers are already designed, accepted and approved by a Steering Committee.
- Distribution process (AFH >> PC >> VA >> VP >> beneficiary >> VSP >> AFH)

6. PROCEDURES

ED – Executive Director of AFH (Long Leng)

FC – Financial Controller (Born Sorina)

PO – Project Officer/Assistant (Sok Vuthy - technical)

CP – Claim Processor (3 persons) – Health (CPH), IT (CPIT), Finance (CPF)

PC – Provincial Coordinator

VA – Voucher Agent

VP – Voucher Promoter

VSP – Voucher Service Provider

TL – Team Leader (Dr. Marcel Reyners)

AA – Administrative Assistant (Chea Chandara)

Activities	Segregation of Duties								
	ED	FC	PO	CP	PC	VA	VP	VSP	TL
1. Printing and storing of vouchers									
<p>1.1. Request for printing</p> <p>PO requests for the printing of vouchers using a Purchase Request Form (PRF - Annex 1), FC reviews the request by checking the available budget and TL (VMA) approves the request for printing.</p> <p>N.B the procurement process to be followed (AFH policy).</p>	X	X	X						X
<p>1.2. Receipt of vouchers and log</p> <p>FP receives Voucher and match to PRF/PO and note on a Voucher Log (Annex 2). Vouchers are stored in safe warehouse.</p> <p>FP issues Vouchers to VA through PC and VA maintains a Voucher Log for their respective VP.</p> <p>VP issues Vouchers to beneficiaries and VP maintains the same Voucher Log.</p>				X					

Activities	Segregation of Duties								
	ED	FC	PO	CP	PC	VA	VP	VSP	TL
<p>Distribution Report by the FC (or PO in FC's absence)... The checker signs on this report. This report is retained with the Voucher Distribution Report for tracking.</p> <p>2.4 CP summarizes total expenses in the Monthly VP Incentive for Distribution Report (Annex 6), reviewed by FC and approved by ED. This summary will be signed by the VP as s/he receives money and the Monthly VP Incentive for Distribution Report is sent back to AFH HQ for filing.</p> <p><u>Note of payment process:</u> Payment is made effective by the FC to the PC by wiring the money to the bank account at his/her province or OD location. The FC sends a list of payment and supporting documents for each OD with the amounts to be paid to VPs. PC is in charge of paying the VA who in turn pays the VPs in their area. Payment is done in cash during the monthly meeting at the OD level.</p>		X		X					
	X	X		X					
3. Claim processing for voucher service providers									
<p>3.1 On a monthly basis, VSP records the VSP Claim Form (Annex 7) duly signed by facility chief or his/her deputy or by NGO management.</p> <p>3.2 VA receives this VSP Claim Form from VSP and counts the total number of coupon (part of the voucher) against amount claimed and record the number of voucher received in the Coupon Claim Log Book (Annex 8) The VA hands over the envelop with claims to the PC and the PC</p>							X		
		X		X	X	X			

Activities	Segregation of Duties								
	ED	FC	PO	CP	PC	VA	VP	VSP	TL
(Annex 11), reviewed by FC and approved by ED. This summary will be signed by the VP as s/he receives money and the Monthly VP Incentive for Usage Report is sent back to AFH HQ for filing.									
4. Spot check (on both claims above)									
4.1 On a monthly basis, VA performs spot checks (10% of the total vouchers distributed) to reconfirm eligibility of the beneficiaries, counseling, voucher issued etc and summarized in a Spot Check Report (Annex 12). Note that this detailed information is provided by the AFH office to VA. This monitoring report and Spot Check Report is maintained by PC and the results will be used for progress report/monthly meeting.						X			
4.2 On a quarterly basis, PO will perform spot checks on a random basis of the total vouchers distributed to reconfirm eligibility of the beneficiaries, counseling, voucher number, coupon claimed etc and summarized in a Spot Check Report. (Annex 12). The report is submitted to FS, ED and TL, any issue found to be discussed and rectified in the monthly management meeting between AFH and VMA.			X						
5 – Month end procedures and reporting									
5.1 CP raises Journal Voucher (JV) for any adjustment, reviewed and approved by FC		x		x					
5.2 CP converts currencies other than US\$ are converted to US\$ at the month end at a rate provided by the bank, reviewed and approved by FC		x		x					
5.3 On a monthly basis, CP provides detailed				x					

Activities	Segregation of Duties								
	ED	FC	PO	CP	PC	VA	VP	VSP	TL
Excel standing data (Poor ID information/beneficiaries) are accessed by the Finance team of AFH only;									
9. Procedures in case of (suspected) errors or fraud <ul style="list-style-type: none"> - Error identified is communicated to FC and ED; - Where necessary, error identified is communicated to the TL in writing - VMA studies the documents and does an investigation - Report is written and conclusions/measures taken as stipulated in the contract between AFH and EPOS. 									

7. REVISION HISTORY

Date Reviewed	Date Revised	Replacement SOP #	Initials

8. ANNEXES: 12

Voucher Management Agency



PURCHASE REQUEST FORM

(Required for Purchases or Advance)

Check for applicable:

- Purchase
- Advance (excluded event)

ITEM	DESCRIPTION	QTY	AMOUNT		
			UNIT PRICE	KH RIELS	US\$
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
TOTAL					

REQUESTED BY:	DATE:	
POSITION TITLE:	UNIT:	
REVIEWED BY:	DATE:	
POSITION TITLE:	UNIT:	
APPROVED BY :	DATE:	
POSITION TITLE:	UNIT:	

Voucher for Reproductive Health Services Project

Voucher Log Book

No.	Date	Description	Number	Signature and Name	
				Provider by	Received by

Note:

	Description	SMH	FP	SA
	Beginning Balance of Voucher:			
	Add: Received New Voucher:			
	Total Voucher Available:			

Prepared by

Checked by

Approved by

Name:

Name:

Name:

Position:

Position:

Position:

Date:

Date:

Date:



គំរោងប័ណ្ណសុខភាពបន្តពូជ
Voucher for Reproductive Health Services Project

បញ្ជីឈ្មោះស្ត្រីក្រីក្រដែលបានទទួលប័ណ្ណ
 ក្នុងការទទួលសេវាសុខភាពបន្តពូជ

លេខកូដខេត្ត លេខកូដស្រុក លេខកូដឃុំ លេខកូដភូមិ

ខេត្ត ស្រុក ឃុំ ភូមិ.....

ចំនួនប័ណ្ណស្ត្រីក្រីក្រ ដែលមានក្នុងភូមិសម្រាប់ចែកសរុប:

ល.រ	ឈ្មោះមេគ្រួសារ ក្នុងបញ្ជីគ្រួសារក្រីក្រ	លេខកូដគ្រួសារ (ID-EAC)	ឈ្មោះស្ត្រី ទទួលប័ណ្ណ	អាយុ	ឈ្មោះហៅ ក្រៅ	ឈ្មោះប្តី	ចំនួនដង មានផ្ទៃ ពោះ	មានផ្ទៃ ពោះ ប៉ុន្មានខែ?	ធ្លាប់ពិនិត្យ មានផ្ទៃ ពោះ ឬទេ?	ធ្លាប់សំរាល កូននៅ ឯណា?	កាលបរិច្ឆេទ ទទួលប័ណ្ណ	ប័ណ្ណដែល បានទទួល		ផ្តល់ ប្រឹក្សា		ស្ថាម្យដៃ អ្នកទទួលប័ណ្ណ
												SMH	FP	SMH	FP	

ល.រ	ឈ្មោះមេគ្រួសារ ក្នុងបញ្ជីគ្រួសារក្រីក្រ	លេខកូដគ្រួសារ (ID-EAC)	ឈ្មោះស្ត្រី ទទួលប័ណ្ណ	អាយុ	ឈ្មោះហៅ ក្រៅ	ឈ្មោះប្តី	ចំនួនដង មានផ្ទៃ ពោះ	មានផ្ទៃ ពោះ ប៉ុន្មានខែ?	ធ្លាប់ពិនិត្យ មានផ្ទៃ ពោះ ឬទេ?	ធ្លាប់សំរាល កូននៅ ឯណា?	កាលបរិច្ឆេទ ទទួលប័ណ្ណ	ប័ណ្ណដែល បានទទួល		ផ្តល់ ប្រឹក្សា		ស្នាមមេដៃ អ្នកទទួលប័ណ្ណ
												SMH	FP	SA	FP	
សរុប ចំនួនប័ណ្ណដែលបានចែក																

Note:

Description	SMH	FP	SA
Beginning Balance of Voucher:			
Add: Received New Voucher:			
Total Voucher Available:			
Less: Voucher Distributions:			
Balance of Voucher:			

ថ្ងៃទី...../...../.....

អ្នកប្រគល់

ថ្ងៃទី...../...../.....

អ្នកត្រួតពិនិត្យ

ថ្ងៃទី...../...../.....

អ្នកអនុម័ត

VP

VA

PC



គំរោងប័ណ្ណសុខភាពបន្តពូជ
 វិក័យ ប័ត្រទូទាត់សំរាប់
 អ្នក ចែកបណ្ណសុខភាពបន្តពូជដល់ស្ត្រីក្រីក្រ

លេខកូដខេត្ត..... លេខកូដស្រុក..... លេខកូដឃុំ.....

ខេត្ត..... ស្រុក..... ឃុំ.....

ឈ្មោះអ្នកចែកបណ្ណ.....

កាលបរិច្ឆេទ.....

ល.រ	ប្រភេទបណ្ណដែលបានចែក	ចំនួន	តំលៃ(\$)	តំលៃសរុប(\$)
តំលៃសរុប (\$)				

ប្រគល់ដោយ

ទទួលប្រាក់ដោយ

អនុម័តដោយ

ឈ្មោះ :

ឈ្មោះ :

ឈ្មោះ :

តួនាទី : VA

តួនាទី : VP

តួនាទី : PC

២ / ស្ថានភាពសេដ្ឋកិច្ចគ្រួសារ :

២-ផ្ទះ	ពិពណ៌នា	ពិន្ទុ
ក/ ដំបូល	ស្លឹក / ស្លូវ / ក្រណាត់ប៉ាតង់	0
	ក្បឿង / សង្កឹស / ហ្វីប្រ	១
ខ/ ជញ្ជាំង	ស្លឹក/ស្លូវ/បូស្សី/អត់ជញ្ជាំង/កក់	0
	ឈើ	១
	ឥដ្ឋ / ស៊ីម៉ង់	២
គ/ កំរាល	គាស	0
	រនាប	១
	ក្តារ	២
	ស៊ីម៉ង់ / ឥដ្ឋក្បាល	៣
ឃ/ស្ថានភាព	ទ្រុឌទ្រោម	0
	មធ្យម	១
	ប្រសើរ	២

៥-មធ្យោបាយ ធ្វើដំណើរ/ដឹកជញ្ជូន ដែលអាចប្រើបាន	ពិន្ទុ
ក/ គាស	0
ខ/ កង់តូច - ទូកតូច	១
គ/ រទេះសេះ - រទេះគោ	២
ឃ/ ទូកមានម៉ាស៊ីន-ម៉ូតូ-រ៉ឺម៉កម៉ូតូ	៣
ង/ រថយន្ត-គោយន្ត	៤
៧-ឧបករណ៍ផលិតកសិកម្ម	ពិន្ទុ
ក/ គាស	0
ខ/ នង្គ័ល	១
គ/ គោ / ក្របី / សេះ សំរាប់អូស	២
ឃ/ ម៉ាស៊ីនបូមទឹក	៣
ង/ ត្រាក់ទ័រ / ម៉ាស៊ីនភ្ជួររាស់ដី	៤
៩-កំរិតចំណូលប្រចាំថ្ងៃ	ពិន្ទុ
ក/ ក្រោម ២០០០ រៀល	0
ខ/ ពី ២០០០ រៀល ទៅ ៤០០០ រៀល	១
គ/ ពី ៤១០០ រៀល ទៅ ៨០០០ រៀល	២
ឃ/ ពី ៨១០០ រៀល ទៅ ១៦០០០ រៀល	៣
ង/ លើសពី ១៦០០០ រៀល	៤
១០-ស្ថានភាពគ្រួសារ	ពិន្ទុ
ក/ ចាស់ជរា/ពិការ/ កេងកំព្រា ចាប់ពី ០២នាក់	0
ខ/ ចាស់ជរា/ពិការ/ កេងកំព្រា ចាប់ពី ០១នាក់	១
គ/ គាស	២

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៣-សំភារៈអេឡិកត្រូនិកដែលអាចប្រើបាន	ពិន្ទុ
ក/ វិទ្យុ (គាត)	០
ខ/ ម៉ាញ៉េ / ទូរទស្សន៍ (ស / ទៅ)	១
គ/ ទូរទស្សន៍ (៧ណ៍)	២
ឃ/ អាយកូមកំលាំងធំ / ទូរស័ព្ទ	៣

៤-ថាមពលអគ្គិសនី	ពិន្ទុ
ក/ គាត ឬ ចង្កៀងប្រេងកាត	០
ខ/ អាកុយតូចជាង/ លើ ៥០ អំពែ	១
គ/ អាកុយធំជាង ៥០ អំពែ/ ទិញចរន្តអគ្គិសនីប្រើប្រាស់	២
ឃ/ ម៉ាស៊ីនភ្លើងផ្ទាល់ខ្លួន	៣

៦-ដីបង្កបង្កើនផល	ពិន្ទុ
៦-១: ទំហំ	
ក/ គាត	០
ខ/ តិចជាង ០១ ហិកតា	១
គ/ ពី ០១ ទៅ ០២ ហិកតា	២
ឃ/ ពី ០២ ទៅ ០៥ ហិកតា	៣
ង/ លើសពី ០៥ ហិកតា	៤
៦-២: គុណភាព	ពិន្ទុ
ក/ ប្រភេទលេខ៣	០
ខ/ ប្រភេទលេខ២	១
គ/ ប្រភេទលេខ១	២
៨-សត្វចិញ្ចឹម	ពិន្ទុ
ក/ គាត	០
ខ/ ជ្រូកធំ១ក្បាល ឬម៉ាន់/ ទា តិចជាង៣០ក្បាល	១
គ/ ជ្រូកធំ២ក្បាល ឬម៉ាន់/ ទាតិច ជាង៣០ក្បាល	២
ឃ/ ព័ទ្រ/ ចៀម ចាប់ពី ០២ក្បាល / គោ/ ក្របី/ សេះ ១ក្បាល	៣
ង/ គោ / ក្របី / សេះ ចាប់ពី ០២ ក្បាល	៤
១១-រយៈពេលឈឺ ចុងក្រោយ	ពិន្ទុ
ក/ លើសពី ៣០ ថ្ងៃ	០
ខ/ ពី ១៥ ថ្ងៃ ទៅ ៣០ ថ្ងៃ	១
គ/ ពី ៥ ថ្ងៃ ទៅ ១៥ ថ្ងៃ	២
ឃ/ តិចជាង ៥ ថ្ងៃ	៣

១២-ចំណាយ នៅក្នុងការព្យាបាល រយៈពេល១ឆ្នាំចុងក្រោយ	ពិន្ទុ
ក/ ច្រើនជាង ៥០០ ០០០ រៀល	០
ខ/ ពី ២០០ ០០០ រៀល ទៅ ៥០០ ០០០ រៀល	១
គ/ តិចជាង ២០០ ០០០ រៀល	២

១៣-តើគ្រួសាររបស់អ្នកធ្លាប់ខ្ចីលុយ គេ នៅពេល ដែលគ្រួសារឬសមាជិកក្នុងគ្រួសារយី ១ឆ្នាំចុងក្រោយ	ពិន្ទុ
ក/ ធ្លាប់បានខ្ចី	០
ខ/ មិនដែល	១

៣ / ការរាយការណ៍លើរបស់អ្នកសំភាសន៍ :

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៤ / សរុបពិន្ទុ =

លទ្ធផលនៃការសំភាសន៍បានបង្ហាញថា អ្នកជំងឺ គឺ : អ្នកទីទំលាក់ អ្នកក្រ

....., ថ្ងៃទី...../...../២០.....
 បាតុលេខារបស់អ្នកសំភាសន៍

កំណត់សំគាល់:

ក/ ពិន្ទុពី ០ ដល់ ១០ : អ្នកទីទំលាក់

ខ/ ពិន្ទុពី ១១ ដល់ ១៨ : អ្នកក្រ

ឃ/ ពិន្ទុ លើស ឬស្មើ ១៩ : Reject

នាងខ្ញុំ/ខ្ញុំបាទ សូមសន្យាថា ចំពោះលទ្ធផលខ្សែខាងលើពិតជាត្រឹមត្រូវ ប្រសិនបើ ចំពោះទាំងនោះខុសពីការពិត អង្គការមានសិទ្ធិបញ្ឈប់រាល់ជំនួយ ហើយ ខ្ញុំសូមធានាថា នឹងចេញសេចក្តីរាយការណ៍ទាំងអស់ដែលអង្គការបានផ្តល់ជូន ។

ស្នាមមេដៃ ឬបាតុលេខារបស់អ្នកជំងឺ/សាច់ញាតិ

Voucher for Reproductive Health Services Project Monthly VP Incentive Distribution Report

No.	Category	Name	Location	Amount	Signature and Date	
					Provided by	Received by

Prepared by

Checked by

Approved by

Name:

Name:

Name:

Position:

Position:

Position:

Date:

Date:

Date:

ព្រះរាជាណាចក្រកម្ពុជា

ជាតិ សាសនា ព្រះមហាក្សត្រ

មន្ទីរសុខាភិបាលខេត្ត

ស្រុកប្រតិបត្តិ

មណ្ឌលសុខភាព

របាយការណ៍ទូទាត់

ប្រចាំខែ.....ឆ្នាំ ២០១០

ថ្ងៃទីដល់ថ្ងៃទី.....ខែ.....ឆ្នាំ ២០១០

Category	User Fee	Transporation	Food	Baby	Total
1-SMH					
ANC 1 :
ANC 2 :
ANC 3 :
Delivery :
PNC:
Total					
1-FP					
Conseling 1 :
Conseling 2 :
IUD/Implent/Sterilization:					
IUD :
Implent
Sterilization
Remove:					
Implent:
Sterilization:
Total					
1-SA					
SA :
PNC:
Total:
Grand Total :

ថ្ងៃទី.....ខែ.....ឆ្នាំ ២០១១

បានឃើញ និងឯកភាព

អ្នកធ្វើរបាយការណ៍

ប្រធានមណ្ឌលសុខភាព

Voucher for Reproductive Health Services Project

VSP Voucher Log Book

No.	Date	Description	Number	Signature and Name	
				Provider by	Received by

Prepared by

Checked by

Approved by

Name:
Position:

Name:
Position:

Name:
Position:



អង្គការសកម្មភាពដើម្បីសុខភាព

Annex 9-Bank Disbursement Voucher

Action For Health

HEALTH EQUITY FUNDS IN CAMBODIA

Disbursement Voucher No: B-0001

By Cash/Check Check
Payee _____

Check #: _____
Date: _____

Description	Location	Activities Code	BL	Amount (USD)
Total Amount in Figures				0.00

Total Amount in words: _____

Purpose: _____

Date:

Date:

Date:

Prepared by: _____

Approved by: _____

Payee: _____

Name:

Name:

Name:

Position:

Position:

Position:

Voucher for Reproductive Health Services Project Monthly VSP Expense Report

No.	Date	Name	Location	Total Amount in USD	Signature of Receiver
Total					

Prepared by:

Checked by:

Approved by:

Name:

Name:

Name:

Position:

Position:

Position:

Date:

Date:

Date:

Voucher Management Agency

EPOS

Health Management



PRICEWATERHOUSECOOPERS



Monthly VP Incentive for Usage Report

No.	Category	Name	Location	Amount Usage
1	SMH ANC 1 ANC 2 ANC 3 Delivery PNC			
	Sub Total			0
2	FP			
	Counseling 1 Counseling 2 IUD/Implant/Sterilization: IUD Implant Sterilization Remove: Implant: Sterilization			
	Sub Total			0
3	SA SA : PNC:			
	Sub Total			0
	Grand Total			0

Prepared by

Reviewed by

Approved by

Name:

Position:

Name:

Position:

Name:

Position:



Vouchers for Reproductive Health Services Project

Implemented by



SPOT CHECK REPORT

I. Objectives:

.....
.....

II. Place:

.....
.....

IV. Actual Results:

.....
.....

V. Issue of Problem:

.....
.....

VI. Comments:

.....
.....

Approved by

Reported by

Name:

Name:

Position:

Position: